



COUNTY OF SAN DIEGO

AGENDA ITEM

BOARD OF SUPERVISORS

GREG COX
First District

DIANNE JACOB
Second District

DAVE ROBERTS
Third District

RON ROBERTS
Fourth District

BILL HORN
Fifth District

DATE: February 2, 2016 and March 1, 2016

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TO: Board of Supervisors

SUBJECT: AMENDMENT OF THE SAN DIEGO COUNTY ASSESSMENT APPEALS BOARDS AND ASSESSMENT HEARING OFFICERS RULES OF PROCEDURE ALLOWING FOR A REQUIREMENT THAT ASSESSMENT APPEAL APPLICANTS CONFIRM THEIR ATTENDANCE PRIOR TO A HEARING DATE. (First Reading of Ordinance – 2/2/2016; Second Reading of Ordinance 3/1/2016) (DISTRICTS: ALL)

Overview

The Clerk of the Board of Supervisors is responsible for providing a variety of services including providing access to the Board of Supervisors official records, passport services, notary public services, and accepting applications for property tax assessment appeals.

Revenue and Taxation Code section 1605.6 and Property Tax Rule 307 require that after receiving an assessment appeal application, the Clerk of the Board of Supervisors, in its capacity as the Clerk of the Assessment Appeals Board, shall set the matter for hearing and notify the applicant and the Assessor of the place, time and date of the hearing. Typically, the notice must be given no less than 45 days prior to the hearing.

The preparation of assessment appeal cases for a hearing requires County staff to spend a considerable amount of time and effort at general taxpayer expense. Frequently, applicants fail to appear at the hearing after staff has already prepared for it. The result is a waste of limited County resources and taxpayer funds that could have been used more productively. The public interest is not being served by having County staff prepare needlessly for such hearings.

The Clerk of the Board of Supervisors proposes to amend the Rule 7 of the San Diego County Assessment Appeals Boards and Assessment Hearing Officers Rules of Procedure to allow the Clerk of the Board to require assessment appeal applicants to confirm their attendance at the scheduled hearing at least 21 days prior to the hearing date. Under the proposed amendment, if such a requirement is imposed and an assessment appeal applicant does not affirmatively indicate its intention to appear at the hearing at least 21 days prior to the hearing date, the Assessor would not be required to prepare and present its case should the applicant make an appearance on the hearing date.

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Recommendation(s)

CHIEF ADMINISTRATIVE OFFICER

On February 2, 2016:

Approve the introduction of the Ordinance (first reading), read title and waive further reading of the Ordinance:

AN ORDINANCE AMENDING RULE 7 OF THE SAN DIEGO COUNTY ASSESSMENT APPEALS BOARDS AND ASSESSMENT HEARING OFFICERS RULES OF PROCEDURE

If on February 2, 2016 the Board takes action as recommended, then on March 1, 2016 (Second Reading):

Adopt the Ordinance entitled:

AN ORDINANCE AMENDING RULE 7 OF THE SAN DIEGO COUNTY ASSESSMENT APPEALS BOARDS AND ASSESSMENT HEARING OFFICERS RULES OF PROCEDURE

Fiscal Impact

Funds for this request are included in the Fiscal Year 2015-16 Operational Plan in the Assessor/Recorder/County Clerk's Office. If approved, this request will result in one time expenditures of less than \$50,000 in Services and Supplies. The funding source is General Purpose Revenue. There will be no change in net General Fund cost and no additional staff years.

Business Impact Statement

N/A

Advisory Board Statement

N/A

Background

The Clerk of the Board of Supervisors is responsible for providing a variety of services including providing access to the Board of Supervisors official records, passport services, notary public services, and accepting applications for property tax assessment appeals.

Revenue and Taxation Code section 1620 states that the Board of Supervisors of any county may by ordinance create assessment appeals boards for the county to equalize the valuation of taxable property within the county for the purpose of taxation.

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San Diego County Code of Administrative Ordinances Article IV-B Assessment Appeals Board, Section 89.01 established Assessment Appeals Boards in San Diego County. Section 89.05 states that the Clerk of the Board of Supervisors shall be the Clerk of the Assessment Appeals Board and shall provide such clerical assistance as said boards may require. Said Clerk shall appoint employees in the office of the Board of Supervisors who are to perform duties in connection with the Assessment Appeals Board proceedings.

Revenue and Taxation Code section 1605.6 and Property Tax Rule 307 require that after receiving an assessment appeal application, the Clerk of the Assessment Appeals Board shall set the matter for hearing and notify the applicant and the Assessor of the place, time and date of the hearing. The notice shall be given no less than 45 days prior to the hearing.

There are typically three outcomes to any assessment appeal application: a stipulation or agreement between the applicant and the Assessor, a withdrawal of the application by the applicant, or a hearing and decision by the Assessment Appeals Board. When an assessment appeal advances to a hearing, the Assessor and the applicant are each responsible for preparing a presentation to the Assessment Appeals Board. The presentation typically includes both written evidence and testimony. Depending on the complexity of the assessment issue, a written presentation can vary from a few pages to dozens of pages or more. The construction of the written presentation coupled with the required investigation and analysis can take hours and, in some cases, days to complete.

Frequently, assessment appeals applicants fail to appear for their scheduled hearing date. In these situations, the Assessment Appeals Board will typically deny the application due to the applicant's lack of appearance. Even though the applicant did not appear at the hearing, the Assessor's office is required to attend and is required to prepare a presentation for the Assessment Appeals Board. The result is a waste of limited County resources and taxpayer funds that could have been used more productively. The public interest is not being served by having the County prepare needlessly for such hearings. According to the Assessor, during the last 5 years, the staff has prepared over 6,400 cases only to have the appeal applicant not appear at the hearing.

The counties of Orange, Riverside, San Bernardino and Ventura have all adopted a hearing confirmation requirement in recent years to address this issue.

Today's request is to adopt an ordinance amending Rule 7 of the San Diego County Assessment Appeals Boards and Assessment Hearing Officers Rules of Procedure. This amendment would allow the Clerk of the Board to implement a requirement that assessment appeal applicants confirm their attendance at the scheduled hearing at least 21 days prior to the hearing date. Confirmation is anticipated to be made utilizing the Clerk of the Assessment Appeals Board's Hearing Confirmation Integrated Voice Response telephone system, but the amendments to Rule

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7 would provide some flexibility to utilize other methods as well. If such a requirement is imposed and an assessment appeal applicant does not affirmatively indicate its intention to appear at the hearing at least 21 days prior to the hearing date, the Assessor will not be required to prepare and present its case should the applicant make an appearance on the hearing date, and, at the Assessor's request, the hearing would be continued to a later date. If the applicant does not appear on the hearing date, the application would be denied for lack of appearance in accordance with existing law and Assessment Appeals Board procedures.

Notice of a hearing is usually given no less than 45 days prior to the hearing date, but there are instances where less than 45 days' notice is permissible. As such, the requirement that the applicant confirm its attendance at the scheduled hearing at least 21 days prior to the hearing date would only apply to those hearings requiring a 45-day notice. The confirmation requirement would also not apply to hearings where a shorter notice period has been stipulated to by the Assessor and the applicant or to hearings that have been postponed by order of the Assessment Appeals Board with less than 45 day notice of a subsequent hearing.

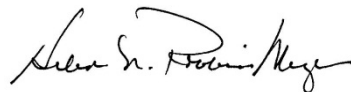
The Notice of Hearing would be amended to inform applicants of the required hearing confirmation process.

In addition to allowing for confirmation of an applicant's attendance at the upcoming hearing, the hearing confirmation system will provide assessment appeal applicants with other important information regarding preparing for the hearing, stipulation agreements, postponing the hearing date and withdrawing the assessment appeal application.

Linkage to the County of San Diego Strategic Plan

Today's proposed action to amend the San Diego County Assessment Appeals Board and Assessment Hearing Officers Rules of Procedure supports the Operational Excellence Strategic Initiative in the County of San Diego's 2015-2020 Strategic Plan. Continuous efforts to improve and innovate through business process re-engineering initiatives will increase operational efficiency, thereby maximizing value for taxpayers.

Respectfully submitted,



HELEN N. ROBBINS-MEYER
Chief Administrative Officer

ATTACHMENT(S)

Attachment A – Ordinance Amending Rule 7 of The San Diego County Assessment Appeals

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Boards and Assessment Hearing Officers Rules of Procedure (Clean Version)

Attachment B - Ordinance Amending Rule 7 of The San Diego County Assessment Appeals Boards and Assessment Hearing Officers Rules of Procedure (Strikeout Version)

Attachment C – Summary of Proposed Ordinance

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AGENDA ITEM INFORMATION SHEET

REQUIRES FOUR VOTES: ☐ Yes ☒ No

WRITTEN DISCLOSURE PER COUNTY CHARTER SECTION 1000.1 REQUIRED
☐ Yes ☒ No

PREVIOUS RELEVANT BOARD ACTIONS:

BOARD POLICIES APPLICABLE:

BOARD POLICY STATEMENTS:

MANDATORY COMPLIANCE:

ORACLE AWARD NUMBER(S) AND CONTRACT AND/OR REQUISITION NUMBER(S):

ORIGINATING DEPARTMENT: Clerk of the Board of Supervisors

OTHER CONCURRENCES(S): Assessor/Recorder/County Clerk

CONTACT PERSON(S):

Marvice Mazyck
Name
619-531-5433
Phone
Marvice.Mazyck@sdcounty.ca.gov
E-mail

Name

Phone

E-mail